

HOUSE BILL 1719

By DeBerry L

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 6, Part 3, relative to newborns and
infants.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 6, Part 3, is amended by
adding the following as a new, appropriately designated section:

67-6-3___. There is exempt from the tax imposed by this chapter any of the
following items sold directly to consumers to be worn by, or used in the care of,
newborns or infants:

(1) Clothing, which shall only include onesies, short-sleeve tees,
and socks; provided, the sales price is ten dollars (\$10.00) or less per
item;

(2) Car seats and lightweight or standard strollers with a sales
price of one hundred dollars (\$100) or less per item;

(3) Cribs with a sales price of one hundred fifty dollars (\$150) or
less per item, and crib mattresses with a sales price of one hundred
dollars (\$100) or less per item;

(4) Diapers and wipes; and

(5) Baby food with a sales price of ten dollars (\$10.00) or less per
item, and formula with a sales price of fifty dollars (\$50.00) or less per
item.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring
it.